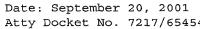


COOPER & DUNHAM LLP 1185 Avenue of the Americas, New York, NY 10036 (212) 278-0400

Date: September 20, 2001 Atty Docket No. 7217/65454



TO THE ASSISTANT COMMISSIONER FOR PATENTS Washington, D.C. 20231

Sir:

With reference to the filing in the United States Patent and Trademark Office of an application for patent in the name(s) of:

Keiji Osano

HAND HELD TELEPHONE SET AND AUDIO PROCESSING METHOD entitled: Small entity status under 37 CFR 1.9(f) is claimed and the amounts shown in parentheses below have been employed. The following are enclosed: X Specification X 11 Claims(s) (including 2 independent claim(s)) ___ Preliminary Amendment X Signed Oath or Declaration, Power of Attorney & Petition X 12 Sheet(s) of Drawings X Our check for \$750.00 calculated as follows: Basic Fee of \$710 (\$355)\$ 710.00 Total Claims in excess of 20 at \$18 (\$9).....\$ 0.00 Ind. Claims in excess of 3 at \$80 (\$40).....\$ 0.00 Fee of \$270 (\$135) for Mult. Dep. Claim.....\$ 0.00 Total Filing Fee \$ 750.00 Assignment Recording Fee of \$40\$ 40.00 X Certified copy of each of the following to substantiate the claim for priority:

> Filing Date Application No. Country P2000-289349 September 22, 2000 Japan



X Please charge any additional fees required for the filing of this application and any other fees required during the pendency of this application or credit any overpayment to Deposit Account No. 03-3125. A duplicate copy of this letter is enclosed.

Respectfully submitted,

COOPER & DUNHAM LLP

Jay W. Maioli Reg. No. 27,213

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

"Express Mail" Mailing Label No. EL903545655US

Date of Deposit: September 20, 2001

I hereby certify that this Application is being deposited with the United States Postal Service "Express Mail Post Office to Addressee" service under 37 CFR 1.10 on the date indicated above and addressed to the Commissioner of Patents and Trademarks, Box Patent Applications, Washington, D.C. 20231

Applicant Keiji Osano 7217/65454

Title: HAND HELD TELEPHONE SET AND AUDIO PROCESSING METHOD

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Janel Rhabs